



CLERK OF THE CIRCUIT COURT

Finance and Accounting

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J.K. "Jess" Irby, Esq.

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MEMORANDUM

To: J.K. "Jess" Irby, Esq.
Clerk of the Circuit Court

From: Todd Hutchison TH
Assistant Clerk/Finance Director

Re: Clerk Authorization for EMS Write-Down

Date: February 6, 2024

At the Board meeting on September 23, 1997, the Board of County Commissioners formally adopted a Comprehensive Collection Policy. This policy authorizes the Clerk to write-down the accounts receivable for Medicare/Medicaid compliance, Myers, Baker, and Marchman Act compliance, and small dollar (less than \$5.00) amounts. Pursuant to the aforementioned policy, the following is a listing of account balances awaiting authorization for write down:

Description	Write-Down Amount
EMS	
Baker Act	3,287.01
Marchman Act	729.82
Total to be Authorized for Write-Down	\$4,016.83


The above authorization will have the following effect on the EMS receivable balance:

Fund	As of 9/30/23 Audit	As of 2/06/24 (Logos)	After Write- Down	Write-Down Amount
EMS				
Accounts Receivable	\$7,425,344.57	\$5,864,045.19	\$5,860,758.18	\$4,016.83
Less Allowance for Uncollectible Accounts	-\$3,221,427.43	-\$3,302,522.60	-\$3,299,235.59	
Net Accounts Receivable	\$4,203,917.14		\$2,561,522.59	

These uncollectible accounts are for ambulance services during the period November 24, 2015 through January 01, 2024.

Although these accounts are removed from the County’s books pursuant to Generally Accepted Accounting Principles, the debt has not been extinguished and we will still be able to accept payment.

I have attached a listing of EMS printouts and dates of service for your reference. Please sign below to authorize the above-described write-down of Medicare/Medicaid compliance, Myers, Baker, and Marchman Act compliance, and small dollar (less than \$5.00) amounts. Please feel free to call me if you have any questions or if I can be of any further assistance.

Authorized By: 
[Jess Irby \(Feb 7, 2024 09:39 EST\)](#)
J.K. “Jess” Irby, Esq.

Feb 7, 2024
Date

Attachment

NTH/ces

Exhibit "A"

Board Authorized Write-Down				
Activity	Fund	Description	Dates of Service	Amount
EMS	Fund 091	BANKRUPTCY DISCHARGED	10/26/22 - 3/13/2023	901.65
EMS	Fund 091	CEDAR FINANCIAL - TIME PAY	07/12/20 - 11/21/21	16,421.81
EMS	Fund 091	CEDAR FINANCIAL ACCOUNT	01/30/20 - 12/17/23	1,667,771.66
EMS	Fund 091	DECEASED-NO PAYMENT EXPECTED	03/14/23 - 07/21/23	70,176.07
EMS	Fund 091	INDIGENT/HOMELESS	12/19/20 - 1/1/24	344,425.90
EMS	Fund 091	MEDICAID/\$10 CO-PAY AMOUNT	08/27/23 - 09/01/23	20.00
EMS	Fund 091	PROBATE CLAIM FILED	06/09/23 - 08/20/23	3,678.73
EMS	Fund 091	SMALL BALANCE-LESS THAN \$10.00	06/16/21 - 12/16/23	36.04
EMS	Fund 091	SMALL BALANCE-LESS THAN \$25.00	3/18/2023	23.15
EMS	Fund 091	SUPR REVIEW REQUIRED	08/05/22 - 04/03/23	10,363.79
EMS	Fund 091	UNIDENTIFIED PATIENT-INC INFO	12/06/22 - 11/23/23	12,812.00
EMS	Fund 091	W/O CAID HMO FILE LIMIT EXP	7/24/2018	1,175.00
EMS	Fund 091	WRITE-OFF/ADMINISTRATIVE	05/25/23 - 10/31/23	1,430.00
EMS	Fund 091	WRITE -OFF NO PCS BY CREW	11/10/2022	684.00
EMS	Fund 091	WRITE-OFF/BEFORE BOOKING	02/24/23 - 09/23/23	705.25
EMS	Fund 091	WRITE-OFF/BILLING ERROR	02/04/22 - 12/25/22	2,130.64
EMS	Fund 091	WRITE - OFF/OPERATIONS ERROR	11/28/22 - 05/30/23	2,990.00
EMS	Fund 091	WRITE -OFF/[AST STATUTE FOR C/A	11/24/15 - 11/29/17	1,135.66
EMS	Fund 091	WRITE-OFF/CAID NOT FL	11/03/22 - 11/03/23	23,729.86
EMS	Fund 091	WRITE-OFF/MEDICARE HMO UNK/EXP	8/6/2022	656.50
EMS	Fund 091	WRITE-OFF/MEDICARE CLAIM ISSUE	08/05/22 - 11/29/23	14,349.52
ERAP	General Fund	Uncollectible ERAP	09/30/22 - 7/27/23	183,208.91
Fire Prevention	MSTU - Fire	Accounts Placed with collections - MSB	02/24/21 - 05/17/23	24,531.87
Total Board Authorized Write-Down				2,383,358.01

Clerk Authorized Write-Down				
Activity	Fund	Description	Dates of Service	Amount
EMS	General Fund	BAKER ACT	06/09/23 - 09/22/23	3,287.01
EMS	General Fund	MARCHMAN ACT	10/25/23 - 10/27/23	729.82
Total Clerk Authorized Write-Down				4,016.83

Total Board and Clerk Authorized Write-Down				2,387,374.84
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Write-Off Summary
For Period 11/24/15 to 01/01/24
Alachua County BOCC

FUND	As of 2/06/24 (Logos)	Write-Down	Ending A/R
<i>Emergency Rescue Services Fund 091</i>			
Accounts Receivable Clerk Authorized Write Down	\$5,864,045.19	(\$2,175,617.23)	\$3,688,427.96
Clerk Authorized Write Down		(\$4,016.83)	
Less Allowance for Uncollectible Accounts	(\$3,302,522.60)		(\$1,126,905.37)
Net Accounts Receivable	\$2,561,522.59		\$2,561,522.59
<i>General Fund</i>			
ERAP Uncollectible	305,348.19	(183,208.91)	122,139.28
<i>MSBU- Fire Services Fund 011</i>			
Fire Prevention Authorized Write Down	54,486.46	(24,531.87)	\$29,954.59
Write-Off Summary			
Board Approved Total		(\$2,383,358.01)	
Clerk Approved Total		(\$4,016.83)	
Grand Total		(\$2,387,374.84)	

Signature: *Todd Hutchison*

Email: nth@alachuaclerk.org










FY24 Spring Clerk Write Off Memo

Final Audit Report

2024-02-07

Created:	2024-02-06
By:	Catheia Love (cel@alachuaclerk.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAARaLVTKX_2Arvn41yPi7-Jt1Z-ndnlx9T

"FY24 Spring Clerk Write Off Memo" History

-  Document created by Catheia Love (cel@alachuaclerk.org)
2024-02-06 - 8:40:30 PM GMT- IP address: 216.194.145.253
-  Document emailed to Todd Hutchison (nth@alachuaclerk.org) for signature
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Signature Date: 2024-02-06 - 10:11:50 PM GMT - Time Source: server- IP address: 216.194.145.253
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2024-02-06 - 10:11:51 PM GMT
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2024-02-07 - 2:38:12 PM GMT- IP address: 162.120.142.59
-  Signer jki@alachuaclerk.org entered name at signing as Jess Irby
2024-02-07 - 2:39:50 PM GMT- IP address: 162.120.142.59
-  Document e-signed by Jess Irby (jki@alachuaclerk.org)
Signature Date: 2024-02-07 - 2:39:52 PM GMT - Time Source: server- IP address: 162.120.142.59
-  Agreement completed.
2024-02-07 - 2:39:52 PM GMT